Mr. P. V. Raphael *(Comptroller of Finance and Accounts):* For 1120 it is about 5 crores.

Mr. A. B. Salem *(Mattancheri):* For 1118 ?

Mr. P. V. Raphael *(Comptroller of Finance and Accounts):* It was 2 crores.

Mr. A. B. Salem *(Mattancheri):* When transactions of two crores 78 thousand and odd were going on which is almost equal to the revenue of the State, was it not considered necessary that this large volume of expenditure should be audited as and when transactions were going on.

Mr. P. V. Raphael *(Comptroller of Finance and Accounts):* We took all necessary steps. The audit was also finished but that audit disclosed certain irregularities and we are setting them right. I may assure that earnest attempts are being made to set right these irregularities.

Mr. A. B. Salem *(Mattancheri):* What is the extent of the irregularities ?

Mr. P. V. Raphael *(Comptroller of Finance and Accounts):* I cannot disclose those things just now because we have to finish the final audit, obtain the remarks of the departmental head and the Government have to pass final orders on these. Before that it will be rather premature.

Mr. A. B. Salem *(Mattancheri):* Will Government be pleased to give information as to what is the extent of the transactions and what is the result of the transactions?

Mr. President: Order, order. The Hon'ble Member has already been told that no information can be given until the audit is finally completed.

Mr. A. B. Salem *(Mattancheri):* I thought, Sir, that the audit was completed.

Mr. President: The audit is not finally completed.

Khan Sahib Ismail Haji Essa Sait *(Mattancheri):* How long will it take to complete the final audit ?

Mr. P. V. Raphael *(Comptroller of Finance and Accounts):* We hope that it will be possible to give the audited statement before the next session of this Council, (hear, hear). That is our earnest endeavour and our sincere desire.

Khan Sahib Ismail Hajee Essa Sait *(Mattancheri):* Are not the auditors approved by the Government?

Mr. P. V. Raphael *(Comptroller of Finance and Accounts):* It is the audit staff of my Department.

Khan Sahib Ismail Hajee Essa Sait *(Mattancheri):* Is not that staff approved by the Government?

Mr. P. V. Raphael *(Comptroller of Finance and Accounts):* Yes. (Laughter).

Mr. C. V. Iyyu *(Kunnamkulam):* Why not the Government requisition the services of a commercial auditor?

Mr. P. V. Raphael *(Comptroller of Finance and Accounts):* We have got also commercial auditors in our Departments.

Mr. C. V. Iyyu *(Kunnamkulam):* Have you got one?

Mr. P. V. Raphael *(Comptroller of Finance and Accounts):* In fact the Financial Adviser to the Food Supplies Director is a commercial Auditor returned from England and lent from my Department.

CLAIMS OF TEACHERS FOR PROMOTION—TAKING INTO CONSIDERATION EFFICIENCY OF TEACHERS

93. **Mr. M. Krishna Menon** *(Trichur-North):* Will Government be pleased to state whether in the matter of claims of teachers for higher grades their efficiency of teaching as evidenced by the results of examinations is taken into consideration ?

Mr. P. Sankaran Nambiyar *(Director of Public Instruction):* Promotions of teachers are ordinarily ordered on the basis of seniority unless their work or conduct is found to be unsatisfactory.

Mr. M. Krishna Menon *(Trichur-North):* Can I take it that in the light of this answer seniority, mere seniority, and nothing but seniority is not the sole criterion in giving promotions.

Mr. P. Sankaran Nambiar *(Director of Pubilc Instructoin):* It is not; mere seniority is not the sole criterion.

DEPARTMENTAL TESTS—CENTRES FOR

94. **Mr. M. Krishna Menon** *(Trichur-North):* Will Government be pleased to state the number of centres for holding Departmental Test Examinations ?

Mr. P. Sankaran Nambiyar *(Director of Public Instruction):* One.

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